In the Claims:

Kindly cancel claims 2-4 and 8-13 without prejudice.

Please amend the claims as follows.

a polyisocyanate, a polyhydroxy compound and an aromatic polyamine, wherein (1) said polyisocyanate is 4,4'-methylene-bis(cyclohexyl isocyanate) or isophorone diisocyanate, (2) said polyhydroxy compound is a polyether diol or a polyester diol having an average molecular weight of 700-1200, or a mixture thereof, (3) said aromatic polyamine is 4,4'-methylene-bis(2-chloroaniline), and (4) said polyhocyanate and said polyhydroxy compound are reacted to form a polyurethane prepolymer, the reaction molar ratio of said polyisocyanate to said polyhydroxy compound (NCO/OH) is 2.5 to 4.0, and the NCO content of the polyurethane prepolymer is 7.0 to 14.0%.

(Twice Amended) An impact-resistant polarized optical lens, comprising the polyurethane resin composition as claimed in claim 1.

(Amended) The impact-resistant polarized optical lens as claimed in claim 5, which is a transparent lens, sunglass lens or polarized lens.

7. (Amended) A method of casting a polyurethane resin comprising

prepolymer wherein the reaction molar ratio of said polyisocyanate to said polyhydroxy compound (NCO/OH) is 2.5 to 4.0, and the NCO content of the polyurethane prepolymer is 7.0 to 14.0%,

mixing the polyurethane prepolymer with an aromatic polyamine to obtain said polyurethane resin, wherein the reaction molar ratio of said polyurethane prepolymer to said aromatic polyamine (NCO/NH) is 1.10 to 0.90, and casting and curing said polyurethane resin at 60-120°C.